

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2001
(PAGE 1 OF 3)

	ACTUAL		BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
	REVENUES & EXPENDITURES	ENCUMBRANCES TOTAL BUDGETARY BASIS		
REVENUES				
Taxes				
Property taxes	\$ 199,950,128	\$ 199,950,128	\$ 198,411,354	\$ 1,538,774
Retail sales and use taxes	71,059,166	71,059,166	76,444,086	(5,384,920)
Business and other taxes	6,742,164	6,742,164	5,575,000	1,167,164
Penalties and interest - delinquent taxes	<u>13,249,449</u>	<u>13,249,449</u>	<u>12,900,000</u>	<u>349,449</u>
Total taxes	<u>291,000,907</u>	<u>291,000,907</u>	<u>293,330,440</u>	<u>(2,329,533)</u>
Licenses and permits				
Business licenses and permits	3,213,375	3,213,375	2,705,610	507,765
Non-business licenses and permits	<u>2,297,292</u>	<u>2,297,292</u>	<u>2,434,900</u>	<u>(137,608)</u>
Total licenses and permits	<u>5,510,667</u>	<u>5,510,667</u>	<u>5,140,510</u>	<u>370,157</u>
Intergovernmental revenues				
Federal grants	9,125,002	9,125,002	7,797,152	1,327,850
State grants	2,887,486	2,887,486	1,687,942	1,199,544
Entitlements and shared revenues	4,152,675	4,152,675	1,783,265	2,369,410
Intergovernmental services	<u>55,484,707</u>	<u>55,484,707</u>	<u>55,559,767</u>	<u>(75,060)</u>
Total intergovernmental revenues	<u>71,649,870</u>	<u>71,649,870</u>	<u>66,828,126</u>	<u>4,821,744</u>
Charges for services				
General government	23,140,136	23,140,136	19,295,288	3,844,848
Law, safety and justice	12,161,667	12,161,667	12,899,570	(737,903)
Physical environment	232,903	232,903	219,000	13,903
Economic environment	577,814	577,814	716,050	(138,236)
Mental and physical health	196,953	196,953	199,619	(2,666)
Culture and recreation	4,083,991	4,083,991	3,783,696	300,295
Interfund/department charges for services	<u>46,024,173</u>	<u>46,024,173</u>	<u>44,182,618</u>	<u>1,841,555</u>
Total charges for services	<u>86,417,637</u>	<u>86,417,637</u>	<u>81,295,841</u>	<u>5,121,796</u>
Fines and forfeits	<u>6,702,863</u>	<u>6,702,863</u>	<u>7,164,871</u>	<u>(462,008)</u>
Interest earnings	<u>17,027,949</u>	<u>17,027,949</u>	<u>12,982,176</u>	<u>4,045,773</u>
Miscellaneous revenues				
Rents and royalties	2,969,671	2,969,671	3,914,094	(944,423)
Other miscellaneous revenues	<u>3,016,622</u>	<u>3,016,622</u>	<u>5,297,686</u>	<u>(2,281,064)</u>
Total miscellaneous revenues	<u>5,986,293</u>	<u>5,986,293</u>	<u>9,211,780</u>	<u>(3,225,487)</u>
TOTAL REVENUES	<u>484,296,186</u>	<u>484,296,186</u>	<u>475,953,744</u>	<u>8,342,442</u>
OTHER FINANCING SOURCES				
Disposition of fixed assets	61,133	61,133	237,000	(175,867)
Operating transfers in	<u>7,678,466</u>	<u>7,678,466</u>	<u>4,167,943</u>	<u>3,510,523</u>
TOTAL OTHER FINANCING SOURCES	<u>7,739,599</u>	<u>7,739,599</u>	<u>4,404,943</u>	<u>3,334,656</u>
TOTAL REVENUES AND OTHER SOURCES	<u>492,035,785</u>	<u>492,035,785</u>	<u>480,358,687</u>	<u>11,677,098</u>

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FOR THE YEAR ENDED DECEMBER 31, 2001
(PAGE 2 OF 3)

	ACTUAL			BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
	REVENUES & EXPENDITURES	ENCUMBRANCES	TOTAL BUDGETARY BASIS		
EXPENDITURES					
Current					
General government services					
Personal services	\$ 48,196,223	\$	\$ 48,196,223	\$	\$
Supplies	729,000	14,870	743,870		
Contract services and other charges	12,677,352	1,553,394	14,230,746		
Intergovernmental services	757,740		757,740		
Interfund payments for services	13,063,075	467,789	13,530,864		
Total general government services	<u>75,423,390</u>	<u>2,036,053</u>	<u>77,459,443</u>	<u>89,483,734</u>	<u>12,024,291</u>
Law, safety and justice					
Personal services	220,371,041		220,371,041		
Supplies	8,283,444	136,034	8,419,478		
Contract services and other charges	41,210,535	1,528,664	42,739,199		
Intergovernmental services	58,821		58,821		
Interfund payments for services	54,169,920	184,468	54,354,388		
Total law, safety and justice	<u>324,093,761</u>	<u>1,849,166</u>	<u>325,942,927</u>	<u>331,315,857</u>	<u>5,372,930</u>
Physical environment					
Personal services	3,325,885		3,325,885		
Supplies	75,670		75,670		
Contract services and other charges	462,385		462,385		
Intergovernmental services	2,279		2,279		
Interfund payments for services	890,255	2,624	892,879		
Total physical environment	<u>4,756,474</u>	<u>2,624</u>	<u>4,759,098</u>	<u>5,360,671</u>	<u>601,573</u>
Economic environment					
Personal services	2,660,878		2,660,878		
Supplies	54,552		54,552		
Contract services and other charges	9,031,430	915,615	9,947,045		
Interfund payments for services	635,783		635,783		
Total economic environment	<u>12,382,643</u>	<u>915,615</u>	<u>13,298,258</u>	<u>14,816,948</u>	<u>1,518,690</u>
Culture and recreation					
Personal services	18,258,971		18,258,971		
Supplies	1,228,214		1,228,214		
Contract services and other charges	5,272,583	49,783	5,322,366		
Intergovernmental services	95,213	5,000	100,213		
Interfund payments for services	3,186,694		3,186,694		
Total culture and recreation	<u>28,041,675</u>	<u>54,783</u>	<u>28,096,458</u>	<u>28,586,988</u>	<u>490,530</u>
Total current	<u>444,697,943</u>	<u>4,858,241</u>	<u>449,556,184</u>	<u>469,564,198</u>	<u>20,008,014</u>

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(PAGE 3 OF 3)

	ACTUAL			BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
	REVENUES & EXPENDITURES	ENCUMBRANCES	TOTAL BUDGETARY BASIS		
EXPENDITURES (continued)					
Debt service					
Redemption of long-term debt	\$	\$	\$	\$ 76,105	\$ 76,105
Interest and other debt service costs				5,831	5,831
Total debt service	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>81,936</u>	<u>81,936</u>
Capital outlay					
Capitalized expenditures	1,719,901	567,688	2,287,589	2,568,618	281,029
TOTAL EXPENDITURES	<u>446,417,844</u>	<u>5,425,929</u>	<u>451,843,773</u>	<u>472,214,752</u>	<u>20,370,979</u>
OTHER FINANCING USES					
Operating transfers out	43,580,244		43,580,244	46,738,053	3,157,809
TOTAL EXPENDITURES AND OTHER USES	<u>489,998,088</u>	<u>5,425,929</u>	<u>495,424,017</u>	<u>518,952,805</u>	<u>23,528,788</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (NON-GAAP BUDGETARY BASIS)	2,037,697	<u>\$ (5,425,929)</u>	<u>\$ (3,388,232)</u>	<u>\$ (38,594,118)</u>	<u>\$ 35,205,886</u>
ADJUSTMENT FROM BUDGETARY BASIS TO GAAP BASIS ^(a)	<u>1,257,359</u>				
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (GAAP BASIS)	3,295,056				
FUND BALANCE - JANUARY 1, 2001 (RESTATED)	79,436,658 ^(b)				
INCREASE IN RESERVE FOR INVENTORY	<u>11,583</u>				
FUND BALANCE - DECEMBER 31, 2001	<u>\$ 82,743,297</u>				

(a) See Note 2, "Stewardship, Compliance, and Accountability" - Reconciliation of Budgetary Basis and GAAP Basis Statements and Schedules for Governmental Funds.

(b) See Note 12, "Reserves, Designations, and Changes in Equity" - Restatements of Beginning Balances.